

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 02/22/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 40 / MSAD 40

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	836	459	1,295	556	1,851
10	ATTENDING PUPILS (OCTOBER 2011)	861	457	1,318	560	1,878
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	848.5	458.0	1,306.5 (70%)	558.0 (30%)	1,864.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	49.9 (17:1)	28.6 (16:1)	37.2 (15:1)	=	115.7	/	136.4	=	.85 X	6774,473	=	4030,811	1727,491
B.	GUIDANCE	2.4 (350:1)	1.3 (350:1)	2.2 (250:1)	=	5.9	/	6.9	=	.86 X	405,599	=	244,171	104,644
C.	LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	2.5	=	.96 X	153,890	=	103,414	44,320
D.	HEALTH	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	2.8	=	.86 X	142,802	=	85,967	36,843
E.	EDUCATION TECHS	8.5 (100:1)	4.6 (100:1)	2.2 (250:1)	=	15.3	/	28.7	=	.53 X	535,504	=	198,672	85,145
F.	LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.1 (500:1)	=	3.7	/	6.9	=	.54 X	121,458	=	45,911	19,676
G.	CLERICAL	4.2 (200:1)	2.3 (200:1)	2.8 (200:1)	=	9.3	/	14.4	=	.65 X	449,111	=	204,345	87,577
H.	SCHOOL ADMIN.	2.8 (305:1)	1.5 (305:1)	1.8 (315:1)	=	6.1	/	9.2	=	.66 X	691,811	=	319,617	136,978

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		48,341	20,646
B.	Supplies and Equipment	346	478		452,049	266,724
C.	Professional Development	59	59		77,084	32,922
D.	Instructional Leadership Support	24	24		31,356	13,392
E.	Co- and Extra-Curricular Student	34	114		44,421	63,612
F.	System Administration/Support	220	220		287,430	122,760
G.	Operations & Maintenance	1,013	1,204		1323,485	671,832

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	848,229	363,527
B.	Education & Library Technicians	36.00%	88,050	37,736
C.	Clerical	29.00%	59,260	25,397
D.	School Administrators	14.00%	44,746	19,177

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	-488,699	-209,442

17	TOTALS	8048,659	3670,956
18	E.P.S. RATES	6,160	6,579

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,311.0	589.0	1,900.0		
	OCTOBER 2009	1,298.0	591.0	1,889.0		
	APRIL 2010	1,303.0	578.0	1,881.0		
	OCTOBER 2010	1,285.0	553.0	1,838.0		
	APRIL 2011	1,287.0	554.0	1,841.0		
	OCTOBER 2011	1,317.0	554.0	1,871.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	SAU		
		YEAR PUPILS	ENROLL. ADJ	EPS RATES		
	K-8 PUPILS	1,302.0 +	0.00 X	6,160.00	=	8,020,320.00
	9-12 PUPILS	554.0 +	15.83 X	6,579.00	=	3,748,911.57
	ADULT EDUC. COURSES AT .1	5.0	X	6,579.00	=	32,895.00
	K-8 EQUIV. INSTR. PUPILS	1.875	X	6,160.00	=	11,550.00
	9-12 EQUIV. INSTR. PUPILS	3.500	X	6,579.00	=	23,026.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6014	783.0	X .15	X	6,160.00	= 723,492.00
	9-12 DISADVANTAGED @ .6014	333.2	X .15	X	6,579.00	= 328,818.42
	K-8 LIMITED ENGLISH PROF.	12.0	X .700	X	6,160.00	= 51,744.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,579.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,302.0		X	43.00	= 55,986.00
	9-12 STUDENT ASSESSMENT	554.0		X	43.00	= 23,822.00
	K-8 TECHNOLOGY RESOURCES	1,302.0		X	98.00	= 127,596.00
	9-12 TECHNOLOGY RESOURCES	554.0		X	296.00	= 163,984.00
	K-2 PUPILS	422.0	X .10	X	6,160.00	= 259,952.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 97,049.61
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,669,147.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,259,072.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,259,072.68

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	5,462.51	X	101.10%	=	5,522.60
32	SPECIAL EDUCATION - EPS ALLOCATION					2,678,534.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	746,113.45	X	101.10%	=	754,320.70
35	TRANSPORTATION - EPS ALLOCATION					1,374,362.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					166,973.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,979,714.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,238,786.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #40				
	11/01/12	NEW MIDDLE SCH WALDOBORO	571,703.00	205,813.47	777,516.47
	05/01/13	NEW MIDDLE SCH WALDOBORO	0.00	191,520.89	191,520.89
	SAD 40				
	11/01/12	NEW WARREN COMM SCH-ELEM	277,500.00	73,169.07	350,669.07
	05/01/13	NEW WARREN COMM SCH-ELEM	0.00	65,523.28	65,523.28
42	TOTAL PRINCIPAL & INTEREST		849,203.00	536,026.71	1,385,229.71
43	APPROVED LEASES FOR 2011-12 - RSU 40 / MSAD 40				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 40 / MSAD 40				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 40 / MSAD 40				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,385,229.71
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,624,016.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
FRIENDSHIP	144.5	7.86%	1,542,447.69		0.00		1,542,447.69			
UNION	268.0	14.58%	2,861,181.59		0.00		2,861,181.59			
WALDOBORO	674.5	36.69%	7,200,051.62		0.00		7,200,051.62			
WARREN	565.0	30.73%	6,030,460.24		0.00		6,030,460.24			
WASHINGTON	186.5	10.14%	1,989,875.26		0.00		1,989,875.26			
TOTAL	1,838.5						19,624,016.40			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
FRIENDSHIP			264,400,000	7.690		2,033,236.00		1,542,447.69	14.26%	5.83M
UNION			235,950,000	7.690		1,814,455.50		2,861,181.59	16.77%	7.69M
WALDOBORO			509,850,000	7.690		3,920,746.50		7,200,051.62	36.24%	7.69M
WARREN			314,450,000	7.690		2,418,120.50		6,030,460.24	22.35%	7.69M
WASHINGTON			146,150,000	7.690		1,123,893.50		1,989,875.26	10.38%	7.69M
TOTAL			1,470,800,000			11,310,452.00		19,624,016.40	100.00%	7.36M

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		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,624,016.41	10,819,663.69	8,804,352.72
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,624,016.41	10,819,663.69	8,804,352.72
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			24,794.53
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N			8,779,558.19
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 55.13% STATE SHARE % = 44.87%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 55.26% STATE SHARE % = 44.74%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	20,034,090.83		